

120136



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON D.C. 20548

B-198086

DEC 15 1982

The Honorable Louis O. Giuffrida
Director, Federal Emergency
Management Agency



120136

Dear Mr. Giuffrida:

Subject: Approval of the Statement of Accounting
Principles and Standards for the Federal
Emergency Management Agency
(GAO/AFMD-83-41)

It is my pleasure to approve the Statement of Accounting Principles and Standards for the Federal Emergency Management Agency submitted by Charles M. Girard's letter dated November 15, 1982. The Statement is adequate and in conformance with the accounting principles and standards prescribed by our Office.

To maintain the approved status of the Statement, planned changes should be discussed with our representatives and, if deemed significant, submitted formally for approval.

We commend you and your staff for having developed the accounting principles and standards that will be the nucleus for your agency's accounting system currently being developed. Representatives of our Office will continue to cooperate with members of your staff during their design and documentation efforts.

Sincerely yours,

Signed Charles A. Bowsher

Comptroller General
of the United States

cc: Mr. John T. Thiede
Inspector General

(931129)

024183